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IN THE UNITED STATES DISTRICT COURT FOR THE
DISTRICT OF NEW JERSEY
AT NEWARK

CONOPCO, INC.,)	
)	
Plaintiff,)	
)	
v.)	Civil No. 2:04-06025 (JCL/MF)
)	
UNITED STATES,)	
)	
Defendant.)	

ANSWER

The United States, through undersigned counsel, answers the allegations in the complaint as follows:

1. Paragraph 1 consists of plaintiff's characterization of the cause of action, to which no response is necessary. To the extent that defendant must answer the allegations in the paragraph, defendant denies the allegations of paragraph 1.
2. Admits the allegations of paragraph 2.

3. Admits the allegations of paragraph 3.
4. Lacks information sufficient to admit or deny the allegations of paragraph 4.
5. Lacks information sufficient to admit or deny the allegations of paragraph 5.
6. Admits the allegations of paragraph 6.
7. Admits the allegations of paragraph 7.
8. Admits the allegations of paragraph 8.
9. Admits the allegations of paragraph 9.
10. Lacks information sufficient to admit or deny the allegations of paragraph 10.
11. Lacks information sufficient to admit or deny the allegations of paragraph 11.
12. Lacks information sufficient to admit or deny the allegations of paragraph 12.
13. Lacks information sufficient to admit or deny the allegations of paragraph 13.
14. Lacks information sufficient to admit or deny the allegations of paragraph 14.

15. Lacks information sufficient to admit or deny the allegations of paragraph
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16. Lacks information sufficient to admit or deny the allegations of paragraph
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17. Lacks information sufficient to admit or deny the allegations of paragraph
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18. Lacks information sufficient to admit or deny the allegations of paragraph
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19. Lacks information sufficient to admit or deny the allegations of paragraph
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20. Lacks information sufficient to admit or deny the allegations of paragraph
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21. Lacks information sufficient to admit or deny the allegations of paragraph
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22. Lacks information sufficient to admit or deny the allegations of paragraph
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23. Lacks information sufficient to admit or deny the allegations of paragraph
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24. Lacks information sufficient to admit or deny the allegations of paragraph
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25. Denies the allegations of paragraph 25.

26. Lacks information sufficient to admit or deny the allegations of paragraph
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27. Admits the allegations of paragraph 27.

28. Lacks information sufficient to admit or deny the allegations of paragraph
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29. Lacks information sufficient to admit or deny the allegations of paragraph
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30. Lacks information sufficient to admit or deny the allegations of paragraph
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31. Lacks information sufficient to admit or deny the allegations of paragraph
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32. Lacks information sufficient to admit or deny the allegations of paragraph
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33. Lacks information sufficient to admit or deny the allegations of paragraph
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34. Lacks information sufficient to admit or deny the allegations of paragraph
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35. Lacks information sufficient to admit or deny the allegations of paragraph
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36. Lacks information sufficient to admit or deny the allegations of paragraph
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37. Lacks information sufficient to admit or deny the allegations of paragraph
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38. Lacks information sufficient to admit or deny the allegations of paragraph
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39. Lacks information sufficient to admit or deny the allegations of paragraph
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40. Lacks information sufficient to admit or deny the allegations of paragraph
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41. Lacks information sufficient to admit or deny the allegations of paragraph
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42. Lacks information sufficient to admit or deny the allegations of paragraph
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43. Lacks information sufficient to admit or deny the allegations of paragraph 43.

44. Lacks information sufficient to admit or deny the allegations of paragraph 44.

45. Lacks information sufficient to admit or deny the allegations of paragraph 45.

46. Lacks information sufficient to admit or deny the allegations of paragraph 46.

47. Lacks information sufficient to admit or deny the allegations of paragraph 47.

48. Lacks information sufficient to admit or deny the allegations of paragraph 48.

49. Lacks information sufficient to admit or deny the allegations of paragraph 49.

50. Paragraph 50 consists of plaintiff's interpretation of the Internal Revenue Code, to which no answer is necessary. To the extent a response is required, defendant denies the allegations of paragraph 50.

51. Paragraph 51 consists of plaintiff's interpretation of the Internal Revenue Code, to which no answer is necessary. To the extent a response is required, defendant denies the allegations of paragraph 51.

52. Lacks information sufficient to admit or deny the allegations of paragraph 52.

53. Lacks information sufficient to admit or deny the allegations of paragraph 53.

54. Lacks information sufficient to admit or deny the allegations of paragraph 54.

55. Lacks information sufficient to admit or deny the allegations of paragraph 55.

56. Lacks information sufficient to admit or deny the allegations of paragraph 56.

57. Paragraph 57 consists of plaintiff's interpretation of the Internal Revenue Code, to which no answer is necessary. To the extent a response is required, defendant denies the allegations of paragraph 57.

58. Paragraph 58 consists of plaintiff's interpretation of the Internal Revenue Code, to which no answer is necessary. To the extent a response is required, defendant denies the allegations of paragraph 58.

59. Lacks information sufficient to admit or deny the allegations of paragraph 59.

60. Lacks information sufficient to admit or deny the allegations of paragraph 60.

61. Paragraph 61 consists of plaintiff's interpretation of the Internal Revenue Code, to which no answer is necessary. To the extent a response is required, defendant denies the allegations of paragraph 61.

62. Paragraph 62 consists of plaintiff's interpretation of the Internal Revenue Code, to which no answer is necessary. To the extent a response is required, defendant denies the allegations of paragraph 62.

63. Lacks information sufficient to admit or deny the allegations of paragraph 63.

64. Lacks information sufficient to admit or deny the allegations of paragraph 64.

65. Denies the allegations of paragraph 65.

66. Defendant incorporates its answers to paragraphs 1 through 65.

67. Denies the allegations of paragraph 67.

68. Denies the allegations of paragraph 68.

69. Denies the allegations of paragraph 69.

70. Denies the allegations of paragraph 70.

71. Denies the allegations of paragraph 71.

WHEREFORE, having answered the allegations in the complaint, defendant respectfully requests that the Court dismiss this case with prejudice, award the United States its costs, and such other relief as the Court deems appropriate.

DATED: March 11, 2005

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CERTIFICATE OF SERVICE

IT IS HEREBY CERTIFIED that service of the foregoing United States' Answer
has been made this 11th day of March, 2005, by electronic mail to

Scott T. Tross
stross@herrick.com

and by mailing, postage prepaid, addressed to:

Ronald S. Rolfe
Michael L. Schler
Cravath, Swaine & Moore, LLP
825 Eighth Ave.
New York, NY 10019-7475

/s/ Jason S. Zarin

JASON S. ZARIN